

## Article - Transportation

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§13–817.

(a) If the Administration determines that an overpayment has been made under this subtitle, the Administration may submit the overpayment and the supporting information, whether accompanied by a written claim or not, to the State Comptroller for refund to the person entitled to it.

(b) The Administration may refund the full or any portion of the excise taxes paid by a consumer for a motor vehicle, if the dealer, manufacturer, factory branch, or distributor, by voluntary agreement or subject to the provisions of § 14-1502 of the Commercial Law Article, refunds the full or any portion of the purchase price or accepts return of the motor vehicle.

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